

U.S. Alcohol Affordability and Real Tax Rates, 1950–2011

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Appendix A

Characteristics of the cheapest spirits brand in Pennsylvania, by year

Year	Brand	Type	%ABV	Size	Price listed (\$)
1950	Silver Wedding	Gin	42.5	4/5 quart	3.05
1955	Young's	Gin	40.3	4/5 quart	3.40
1960	Young's	Gin	40	4/5 quart	3.40
1965	Popov	Vodka	40	4/5 quart	3.60
1970	Port Royal	Vodka	40	4/5 quart	3.75
1975	Crown Russe	Vodka	40	4/5 quart	3.88
1980	Barton's	Vodka	40	750 ml	4.17
1985	Vladimir	Vodka	40	1.75 L	10.75
1990	Vladimir	Vodka	40	1.75 L	10.79
1995	Crown Russe	Vodka	40	1.75 L	10.99
2000	Crown Russe	Vodka	40	1.75 L	10.89
2005	Vladimir	Vodka	40	1.75 L	11.09
2010	Vladimir	Vodka	40	1.75 L	11.59
2011	Vladimir	Vodka	40	1.75 L	11.59

Note: Table presents the lowest-priced brands of spirits sold in Pennsylvania since 1950, with values presented at 5-year intervals through 2010 with the addition of 2011. Note that the lowest-priced brands are now sold in much larger sizes (1.75-L spirits, a case of 24 or 30 beers, 1.5-L to 5-L jug or box of wine) compared to the 1950s and 1960s when a fifth of spirits and a six-pack of beer were more common.

ABV, alcohol by volume

Appendix B

Prices and affordability of 1 standard drink per day in Washington state

Year	Prices (Year 2011-adjusted \$)		Affordability (% of disposable income)		
	Rainier Ale	Guinness Extra Stout beer	Gallo/Carlo Rossi's Burgundy wine	Rainier Ale	Guinness Extra Stout beer
1978	0.86	2.91	0.87	1.04	3.51
1980	0.62	2.32	0.46	0.95	3.53
1985	0.64	2.03	0.33	0.86	2.76
1990	0.57	1.99	0.44	0.71	2.48
1995	0.60	1.68	0.44	0.73	2.03
2000	0.60	1.51	0.40	0.64	1.62
2005	0.57	1.36	0.42	0.60	1.54
2010	—	1.62	0.38	—	1.59
2011	—	1.57	0.37	—	1.55

Appendix C

Federal alcohol tax rates and mean state excise tax rates per standard drink

Year	Federal tax rate			State mean tax rate		
	Wine	Spirits ^a	Beer	Wine	Spirits	Beer
1950	0.06	0.79	0.23	—	0.18	0.10
1955	0.06	0.82	0.23	—	0.16	0.09
1960	0.05	0.74	0.21	—	0.16	0.10
1965	0.05	0.70	0.19	—	0.17	0.11
1970	0.04	0.57	0.16	0.18	0.16	0.09
1975	0.03	0.41	0.11	0.13	0.13	0.07
1980	0.02	0.27	0.07	0.06	0.09	0.05
1985	0.01	0.24	0.06	0.07	0.07	0.04
1990	0.01	0.20	0.05	0.05	0.07	0.04
1995	0.06	0.19	0.08	0.04	0.06	0.03
2000	0.05	0.16	0.07	0.07	0.05	0.03
2005	0.05	0.15	0.06	0.04	0.05	0.03
2010	0.04	0.13	0.06	0.03	0.08	0.03
2011	0.04	0.13	0.05	0.03	0.07	0.03

Note: Values shown are given in Year 2011-adjusted \$. State tax rates are the mean of open state excise tax rates and do not include control-state markups, ad valorem taxes, or sales taxes.

^a Only those spirits that are 40% alcohol by volume